

Title 316 - Nebraska Department of Revenue  
Chapter 35 - Bingo, Lottery, Raffle and Lottery by Pickle Card Regulations

**REG-35-319 PRORATION AND REFUND OF LICENSE FEES**

319.01 The fees paid pursuant to the Nebraska Pickle Card Lottery Act for any license issued to a manufacturer, distributor, nonprofit organization, volunteer fire company or volunteer first-aid, rescue, ambulance, or emergency squad, utilization of funds member, sales agent, or pickle card operator are due in full for the biennial licensing period. A license fee may be prorated or refunded by the Department on an annual basis under the following circumstances:

319.01A If a new application is received by the Department for a license which will become effective on or after October 1 of the second year of the biennial licensing period, the applicable license fee shall be one-half of the biennial fee.

319.01B If a new application is received by the Department for a license which will become effective prior to October 1 of the second year of the biennial licensing period, no proration of the license fee shall be allowed.

319.01C No license fee may be refunded for any portion of the licensing period in which the license was not used unless otherwise authorized by the Department.

319.01D If an application to downgrade a Class II license to a Class I license for the second year of the biennial licensing period is received by the Department prior to October 1 of the second year of the biennial licensing period, such license may be downgraded; however, no portion of the Class II license fee shall be refunded unless otherwise authorized by the Department.

319.01E In the event a license issued pursuant to the Nebraska Pickle Card Lottery Act is suspended, cancelled, or revoked by the Department, no portion of the license fee shall be refunded unless otherwise authorized by the Department.

319.01F In the event a license application is denied and a temporary license was issued to the applicant prior to the effective date of the license application denial, one-half of the biennial license fee paid by the applicant may be refunded, provided the effective date of the license application denial is prior to October 1 of the second year of the biennial licensing period. In the event a license

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application is denied and a temporary license was not issued or a license application is withdrawn, the license fees paid by the applicant may be refunded.

319.01F(1) In the case of a manufacturer or distributor, the Department may apply the portion of any license fee to be refunded to any amount owed by the licensee or applicant with respect to a background investigation or facility inspection conducted by the Department.

319.01G Upon the death of a person licensed as a utilization of funds member or sales agent, or in the event any such licensee becomes disabled in such a manner as to render him or her unable to perform or fulfil his or her duties as a utilization of funds member or sale agent, a licensed organization may submit an application to replace the utilization of funds member or sales agent with a new individual for the remainder of the licensing period for no additional fee. Any such application shall be accompanied by the original utilization of funds member or sales agent license and a written statement signed by an officer of the licensed organization explaining the circumstances under which the request for replacement of the licensee is being made.

(Sections 9-302, 9-305, 9-306, 9-307, 9-310, 9-313, 9-316, 9-319, 9-320, 9-321, 9-321.02, 9-327, 9-330, and 9-332, R.R.S. 1997. Sections 9-311, 9-321.03, 9-322, 9-328, 9-329, and 9-329.02, R.S.Supp., 2002. November 12, 2002.)